

## ***A NEW DIMENSION IN ORGANISATIONS' FINANCIAL PERFORMANCE MEASUREMENT***

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### ***Abstract:***

*Can you measure the financial performance of organizations based only on the accounting result? Is the accounting department responsible for the commitments taken by the users of this financial information interested in the flow of the company's activities? The lag between the moment of writing down the incomes in the accounting books and that of payment, and the moment of writing down the expenses in the accounting books, may decide the final outcome of the financial situation of the company. In this context, the treasury result becomes vital information.*

***Keywords:*** *performance, accounting, treasury*

***JEL codes:*** *M41, G30*